

STATE OF IOWA  
PROPERTY ASSESSMENT APPEAL BOARD

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**Darryl C. Steen and Wanda L. Ferrell,**  
Petitioners-Appellants,

v.

**Dickinson County Board of Review,**  
Respondent-Appellee.

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**ORDER**

**Docket No. 09-30-0760  
Parcel No. 08-36-100-001**

On April 19, 2010, the above-captioned appeal came on for hearing before the Iowa Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2)(a-b) and Iowa Administrative Code rules 701-71.21(1) et al. Petitioners-Appellants, Darryl C. Steen and Wanda L. Ferrell, were self-represented and submitted evidence in support of their petition. The Dickinson County Board of Review designated Assistant County Attorney Lonnie Saunders as its legal representative and submitted evidence in support of its petition. Both parties participated by telephone. The Appeal Board now having reviewed the record, heard the testimony, and being fully advised, finds:

***Findings of Fact***

Darryl C. Steen and Wanda L. Ferrell (Steen/Ferrell), owners of property located at 2020 330th Avenue, Terril, Iowa, appeal from the Dickinson County Board of Review decision reassessing their property. The real estate was classified agricultural for the January 1, 2009, assessment and valued at \$97,200; representing \$8900 in land value, \$6300 in improvement value and \$82,000 in dwelling value. Steen/Ferrell protested to the Board of Review on the ground that there is an error in the assessment under Iowa Code section 441.37(1)(d).

The Board of Review reduced the assessed value to a total value of \$94,600; representing \$8900 in land value, \$3700 in improvement value and \$82,000 in dwelling value. Steen/Ferrell then

appealed to this Board on the same ground. However, the real claim both to the Board of Review and to this Board is whether the property is assessed for more than authorized by law under Iowa Code section 441.37(1)(b). Steen/Ferrel's plain language statement of error was "buildings are over assessed and also land and house." This Board will consider whether the property is assessed for more than authorized by law.

According to the property record card, the subject property is a one-and-one-half story dwelling built in 1920 with 672 square feet of main living area. The property also has a 614 square-foot addition built in 2001 with a 852 square-foot attached garage. The site consists of six acres.

Steen/Ferrell submitted evidence that they purchased the subject property in 1991 for \$10,000. Steen/Ferrell presented photographs of ten outbuildings that are in need of repair and, in their opinion, are worthless as designed. Steen testified the land value was assessed at \$5300 in 2007 and now is assessed at \$8900. He believes the land should be adjusted 2% like other properties in the area. Steen testified even though he has fixed up the house and added an addition and garage, he believes it is still a 1920 house and is overvalued.

This Board notes that Steen/Ferrell testified to the physical condition of the subject property. They also provided many pictures of the condition of the outbuildings. However, Steen/Ferrell did not present evidence to support a different value than the assessment.

Pat Dodds, Dickinson County Assessor, testified that she assessed the Steen/Ferrell property like all other agricultural realty in the county. Dodds also testified that she agreed with the Board of Review's decision to lower the value of the outbuildings. Dodds stated, in her opinion, the assessed value of the subject property would be higher if it were classified as rural residential.

The evidence Steen/Ferrell offered was limited and lacked data to support their opinion that the assessed value of the property is less than its current assessment. The Appeal Board finds there is insufficient evidence to support the claim that the subject property is over-assessed.

### *Conclusions of Law*

The Appeal Board based its decision on the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2009). This Board is an agency and the provisions of the Administrative Procedure Act apply to it. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review related to the liability of the property to assessment or the assessed amount. § 441.37A(3)(a). The Appeal Board considers only those grounds presented to or considered by the Board of Review. § 441.37A(1)(b). But new or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption that the assessed value is correct. Iowa Code § 441.37A(3)(a).

In Iowa, property is to be valued at its actual value. § 441.21(1)(a). Actual value is the property's fair and reasonable market value. *Id.* "Market value" essentially is defined as the value established in an arm's-length sale of the property. § 441.21(1)(b). Sales prices of the property or comparable properties in normal transactions are to be considered in arriving at market value. *Id.* If sales are not available, "other factors" may be considered in arriving at market value. § 441.21(2). The assessed value of the property "shall be one hundred percent of its actual value." § 441.21(1)(a).

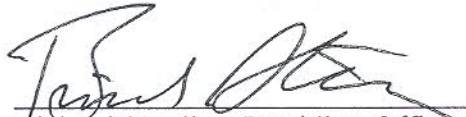
In an appeal that alleges the property is assessed for more than the value authorized by law under Iowa Code Section 441.37(1)(b), there must be evidence that the assessment is excessive and the correct value of the property. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). Steen/Ferrell did not provide this Board with persuasive evidence that the current assessed valuation is for more than authorized by law; they also failed to provide substantial evidence



of its fair market value. We, therefore, affirm the assessment of the subject property as determined by the Dickinson County Board of Review as of January 1, 2009.

THE APPEAL BOARD ORDERS the assessment of the Steen/Ferrell property, located at 2020 330th Avenue, Terril, Iowa, as of January 1, 2009, as set by the Dickinson County Board of Review is affirmed.

Dated this 19 day of May, 2010.

  
Richard Stradley, Presiding Officer

  
Karen Oberman, Board Chair

Copies to:

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Certificate of Service	
The undersigned certifies that the foregoing instrument was served upon all parties to the above cause & to each of the attorney(s) of record herein at their respective addresses disclosed on the pleadings on <u>5-19</u> , 2010	
By:	<input checked="" type="checkbox"/> U.S. Mail <input type="checkbox"/> FAX
	<input type="checkbox"/> Hand Delivered <input type="checkbox"/> Overnight Courier
	<input type="checkbox"/> Certified Mail <input type="checkbox"/> Other
Signature	